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Office of Management and Compliance Audits

**SUBJECT: FOLLOW-UP REVIEW OF THE AUDIT REPORT
OPPORTUNITIES TO IMPROVE THE EXCEPTIONAL STUDENT
EDUCATION PROGRAM**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO DISTRICT
STRATEGIC PLAN: ENSURE ADEQUATE AND EFFECTIVE INTERNAL
CONTROLS AND OPERATIONAL EFFICIENCY**

In our prior audit report, we concluded that staffing and related expenditures were adequate and complied with program requirements. However, we found that the Exceptional Student Education Program could be more efficient by completing a greater number of student initial evaluations more timely, developing the tools and information needed to better monitor the program's operations, and employing various cost containment strategies.

We made 11 recommendations to improve the conditions noted. Management was in general agreement with our recommendations and provided responses indicating the findings would be addressed. Our follow-up review concludes that of the 11 recommendations made, management fully implemented ten (10) and partially implemented one (1).

The Audit Committee reviewed this report at its June 23, 2009 meeting and recommended that it be received by the School Board.

Copies of this report were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file the Follow-up Review of the Audit Report - Opportunities To Improve The Exceptional Student Education Program.